

~~SECRET~~

OFFICE OF THE COMPTROLLER

Proposed Revision No. 21, Chart and Description of Accounts, Finance Division

SUBJECT : New and Revised Pages and , dated

1. The Chart and Description of Accounts, Finance Division, is revised as follows:

a. New Account

536 - Clearing Account - Finance Division Accounts Payable Liquidated by Payments from Vouchered Fund Allotments (Reciprocal to Fiscal Division Account 536)

b. Revised Accounts

303.2 - Accounts Payable - Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures (Formerly "Accounts Payable - Property Procured at Headquarters from Other U. S. Government Agencies")

303.3 - Accounts Payable - Property Subject to Headquarters Property Procedures (Gross Credits) - (Formerly "Accounts Payable - Property Procured at Headquarters from Commercial Vendors")

450 - Invested and Donated Capital

530 - Expended Appropriations

535 - Expenditures from Overt Allotments for Property Not Subject to Headquarters Property Procedures - (Formerly "Expenditures from Overt Allotments for Property")

2. New Account 536 - "Clearing Account - Finance Division Accounts Payable Liquidated by Payments from Vouchered Fund Allotments (Reciprocal to Fiscal Division Account 536)" is established as a new reciprocal account with Fiscal Division to provide a control over amounts of accounts payable cleared from account 303.3 when determination is made that the amounts therein for a particular transaction do fully offset the related entries as recorded by the Fiscal Division. The title of account 535 is changed to "Expenditures from Overt Allotments for Property Not Subject to Headquarters Property Procedures" and the description is revised to limit its use to vouchered fund allotment payments for property not subject to Headquarters property procedures.

~~SECRET~~

GROUP 1
Excluded from automatic
downgrading and
declassification

SECRET

3. The titles of accounts 303.2 and 303.3 are changed to "Accounts Payable - Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures" and "Accounts Payable - Property Subject to Headquarters Property Procedures (Gross Credits)", respectively. The descriptions are revised to provide that account 303.2 will be used solely as a "payments" account and account 303.3 will be used solely as a "payables" account. It is recognized that the Chart and Description of Accounts has not been formally revised to incorporate the provisions of the memorandum from the Deputy Comptroller to Chief, Finance Division, Subject: Accounts Payable for Property Acquisitions, dated 28 March 1963, which provided for combining former accounts 303.2 and 303.3 into single account 303.3 effective 1 April 1963. For the purpose of implementing this revision, the detail of present account 303.3 will be divided effective _____ on the basis of transaction codes between Office of Logistics transactions and Office of the Comptroller transactions; the net sum of the Office of the Comptroller transactions ("payments") will be transferred to revised account 303.2 with the result that the account will include payments from vouchered fund allotments made prior to _____. Such payments will remain in the account until cleared by offset against the related payable recorded in account 303.3. When the foregoing division and transfer is completed, the remaining balance of account 303.3 will be comprised entirely of Office of Logistics transactions, consistent with the basis on which the account is to be maintained on and after the effective date of the revision.

4. Account 450 - "Invested and Donated Capital" is revised to recognize that under current procedures the account may reflect a debit balance and to indicate the balance of this account must be considered in conjunction with the balances of accounts 530, 535, 536, and the 600 series accounts to determine the current invested and donated capital position; the account is also revised to include reference to new account 536.

5. Account 530 - "Expended Appropriations" is revised to delete reference to account 303.3 as an account for which entries may be recorded as budgetary expenditures. It also is revised to recognize the coding used to distinguish between expenditures derived from funds provided upon the basis of DCI certification and funds provided upon the basis of no DCI certification.

6. This revision notice should be filed with the Chart and Description of Accounts, Finance Division, for reference purposes. The revised pages should be substituted for the existing pages in the Chart and the pages withdrawn may be destroyed.

██████████
Deputy Comptroller

25X1A9a

SECRET

SECRET

303.2

303.2 - Accounts Payable - Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures

This debit balance account represents liquidations of accounts payable based on payments from confidential fund allotments for property subject to Headquarters property procedures.

Debit this account with:

(a) Amount of invoices or bills processed for payment from confidential fund allotments for property subject to Headquarters property procedures (contra to accounts 103, 105, 137, 146.3, 146.4 or other accounts as applicable); such debits, except for those contra to account 146.3 and any other "expended" accounts, will be concurrently treated as allotment expenditures.

(b) Amount of cash discount or trade-in allowance credits taken on the payment being made to the vendor (contra to account 661).

Credit this account with:

(a) Amount of any tax added to invoices for which payment is being made to the vendor (contra to account 661).

(b) Amounts in this account for particular purchases which match the accounts payable as recorded in account 303.3 with zero differences (contra to account 303.3).

SECRET

SECRET

303.3

303.3 - Accounts Payable - Property Subject to Headquarters Property Procedures (Gross Credits)

This credit balance account represents accounts payable to others for the receipt at Headquarters of material and equipment subject to Headquarters property procedures for which (1) payment has not been effected, or (2) payment has been effected but for which clearance against this account is in process. The Agency's net accounts payable for such property is comprised of the net sum of this account, debit balance account 303.2 - "Accounts Payable - Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures" and Fiscal Division debit balance account 303.2 - "Accounts Payable - Payments from Vouchered Fund Allotments for Property Subject to Headquarters Property Procedures."

Debit this account with:

- (a) Amounts in this account for particular purchases which match the related payments from confidential fund allotments as recorded in debit balance account 303.2 (contra to account 303.2).
- (b) Amount of any excess up to \$25 of the amount recorded in this account over the related payment recorded in Finance account 303.2 or in Fiscal account 303.2 (contra to account 661).
- (c) Amounts in this account for particular purchases which match the related payments from vouchered fund allotments as recorded in Fiscal Division account 303.2 (contra to account 536).
- (d) Amounts written off at the end of each fiscal year representing accounts payable outstanding four years or more (contra to account 682).

Credit this account with:

- (a) Acquisition cost of material and equipment placed in stores based upon evidence of receipt (contra to appropriate account in the 170 series).
- (b) Amount of any excess up to \$25 of the payment recorded in Finance account 303.2 or in Fiscal account 303.3 over the related payable recorded in this account (contra to account 661).

NOTE: The annual write-off of accounts payable (debit entry(d)), shall be supported with a detail schedule approved by the Comptroller.

SECRET

SECRET

430

C. Capital Accounts

450 - Invested and Donated Capital

This debit or credit balance (accountability) account in conjunction with outstanding balances of accounts 530, 535, 536, and the nominal (600 series) accounts represents the net value of assets purchased with appropriated funds or donated to the Agency and in the custody of this Agency.

Debit this account with:

(a) Debit balances of the nominal (600 series) accounts at the end of each fiscal year (contra to the accounts involved).

Credit this account with:

(a) Credit balances of accounts 535, 536, and the nominal (600 series) accounts at the end of each fiscal year (contra to the accounts involved).

(b) Amount of expenditures applicable to the currently lapsing appropriation at the end of each fiscal year (contra to account 530).

(c) Amount of expenditures applicable to the "X", "H", and "Q" accounts and currently lapsing appropriation portions of the "S" account at the end of each fiscal year (contra to appropriate account 530).

(d) Carrying value of the initial inventory of property owned by the Agency for which accountability is accepted by a decentralized installation (contra to account 195).

Revised

- 185 -

Expended

SECRET

SECRET

510

530 - Expended Appropriations

- * This credit balance (budgetary) account represents the net amount of expenditures charged against confidential fund allotments. Expenditures will be coded to differentiate between expenditures derived from funds obtained on the basis of DCI certification and funds obtained without DCI certification. A separate decimal account reflecting the last digit of the corresponding fiscal year as a suffixed digit shall be maintained for the current and for each of the two preceding fiscal year appropriations. A separate account identified with an "X" suffix shall be maintained for "No Year" appropriations. In addition, a separate account identified with an "E" suffix shall be maintained for appropriations which have been unavailable for obligation for two or more fiscal years. Expenditures of funds advanced from other Government agencies will be maintained in a separate account identified with a "G" suffix.

Debit this account with:

- (a) Amount of expenditures applicable to the currently lapsing appropriation at the end of each fiscal year (contra to account 450).
- * (b) Amount of expenditures applicable to the "X", "E", and lapsed appropriation portions of the "G" account at the end of each fiscal year (contra to account 450).

Credit this account with:

- * (a) Net budgetary expenditures recorded during the month (contra to account 510 in the case of the decimal, "G" and "X" accounts and 520 in the case of the "E" account).

NOTE: (1) Ordinarily, entries to the following accounts which result from cash transactions or accountings shall be concurrently coded as a budgetary expenditure or reverse budgetary expenditure, as appropriate:

- * Accounts 142.1, 142.2, 175.9, 176.9, 195.9, 303.2, 303.4, and 601.
- (2) Amounts charged to account 148 also shall be concurrently coded as a budgetary expenditure unless such amounts were previously allotment expended.
- (3) Any other transaction resulting in the net transfer of amounts between accounts designated as "expended" and accounts designated as "unexpended" (in the lower right hand corner of the account description) also shall be expenditure coded in connection with the entry to the "expended" account.

SECRET

SECRET

535

535 - Expenditures From Overt Allotments for Property Not Subject to Headquarters Property Procedures

This credit balance reciprocal account represents the amount of disbursements made by the Fiscal Division representing expenditures against overt allotments for which the debit to an asset, or expense account is recorded in the accounts maintained by the Finance Division. Disbursements recorded in this account will represent payments for property not subject to Headquarters property procedures.

Debit this account with:

(a) Bills rendered or collections made by the Fiscal Division representing refunds of expenditures previously credited to this account (contra to account 661, or other accounts as applicable).

(b) Balance of this account at the end of each fiscal year (contra to account 450).

Credit this account with:

(a) Such disbursements made by the Fiscal Division (contra to accounts 176.0, 602.2, 602.3, 661, or other accounts as appropriate).

Revised

201

Expended

SECRET

536

536 - Clearing Account - Accounts Payable Liquidated by Payments from
Vouchered Fund Allotments (Reciprocal to Fiscal Division Account 536)

This credit balance reciprocal account represents the amounts of accounts payable for particular purchases liquidated by payments from vouchered fund allotments.

Debit this account with:

(a) Balance of this account at the end of each fiscal year (contra to account 430).

Credit this account with:

(a) Amounts of accounts payable for particular purchases offset by payments from vouchered fund allotments (contra to account 303.3).